Annual Reports

SHARON, N. H.
For the twelve months ending
December 31, 1948





Annual Reports

TOWN OF SHARON, N. H. For the twelve months ending December 31, 1948

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TOWN OFFICERS

Moderator, Kenneth E. Jewett.

Town Clerk, Virginia Emmes.

Treasurer, Nora F. Calef.

Selectmen, Don Lawlor, 1950; Chester A. Hurd, 1949; Charles R. Calef, 1951.

Collector of Taxes, Kenneth D. Plimpton.

Supervisors of Check List: John A. Parks, Wayne J. Lawlor, Miss Emily Day.

Forest Fire Wardens, Chester Hurd, Philip Emmes, A. Lester Stevens.

Town Fire Warden, Philip Emmes.

Highway Agent, Wayne J. Lawlor.

Trustee of Trust Funds, A. Lester Stevens.

Librarian, Ellen A. Wilson.

TO THE BOARDS OF SELECTMEN:

The successful control of brush and woods fires is highly dependent upon the cooperation of all townspeople in the prevention of these fires. To the end of enlisting this help, many wardens have asked us to assist them in preparing a brief statement which could be printed in the forthcoming Annual Town Reports. This statement appears below and your cooperation in seeing to its publication will be highly helpful.

Concord, January, 1949.

JOHN H. FOSTER, State Forester.

REPORT OF THE FOREST FIRE WARDEN

Your local organization to prevent and extinguish brush and woods fires is glad to report a good year of forest protection in 1948. In spite of danger conditions nearly equalling at times those of 1947 when great losses were suffered in New Hampshire and New England, fire damage and loss this year have been gratifyingly low.

With the continuing cooperation of all the people, we can hope to have another successful year in 1949. Let us remember that in any year, over 90% of all fires are caused by carelessness

and that all of these man-caused fires are preventable.

Today, we have more slash and uncut grassland than for many years in the past. Smokers, campers and tourists who use our outdoors are also more numerous than ever before. We must therefore be ready for fires which might occur but, above all, prevention by everyone is the greatest need.

A few simple precautions taken by every citizen will help, as

follows:

- (1) Always get a written permit from the warden before kindling a fire outdoors when the ground is not covered with snow.
- (2) If you smoke, always extinguish matches and tobacco before dropping or throwing them down. In automobiles, always use the ash trays.
 - (3) Report fires and smokes to the warden without delay.

The observance of these and other simple rules will go far to insure safety from fire damage and your cooperation in this way is earnestly solicited.

1948 FIRE RECORD

Number of Fires 2. Acreage Burned 70. Number of Fire Permits Issued 6.

Respectfully submitted,

CHARLES F. YOUNG District Fire Chief

PHILIP A. EMMES
Forest Fire Warden

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depositary banks.

GENERAL COMMENTS

The accounts and records of all town officials were found in good condition and the accounting procedure conformed to the uniform system prescribed by this Division.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report.

We extend our thanks to the officials of the Town of Sharon for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER, Director Division of Municipal Accounting State Tax Commission

Herbert E. Hunt, Auditor. Hugh J. Cassidy, Accountant.

DIVISION OF MUNICIPAL ACCOUNTING STATE TAX COMMISSION

Concord, New Hampshire January 21, 1949

Certificate of Audit

This is to certify that we have audited the accounts and records of the Town of Sharon for the fiscal year ended December 31, 1948, and found them to be in good order. In our opinion the Exhibits included herewith reflect the true financial condition of the town, together with the results of operations for the fiscal year ended December 31, 1948.

Respectfully submitted,

HAROLD G. FOWLER, Director Division of Municipal Accounting State Tax Commission

Herbert E. Hunt, Auditor Hugh J. Cassidy, Accountant.

TOWN WARRANT

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Sharon in the County of Hillsborough in said State:

You are hereby notified to meet in the Brick School House in said Sharon on Tuesday, the eighth day of March next at ten of the clock in the forenoon, to act upon the following subjects:

- Article 1. To choose a Town Clerk, one Selectman for three years, Treasurer, and all other necessary Town Officers.
- Art. 2. To hear reports of Agents, Auditors or officers heretofore chosen and pass any vote relative thereto.
- Art. 3. To see if the Town will vote to establish the amount which shall be paid the Town Officers for their services, or take any action relative thereto.
- Art. 4. To raise such sums of money as may be necessary to defray Town charges, and appropriate same.
- Art. 5. To raise such sum of money as may be necessary for the care of cemeteries or take any action thereto.
- Art. 6. To raise such sum of money as may be necessary to fight forest or house fires in Sharon, and appropriate same.
- Art. 7. To see what sum the Town will vote to raise and appropriate for the use of the Town Health Officer.
- Art. 8. To see if the Town will vote to raise and appropriate the sum of \$2.00 for Association of New Hampshire Assessors.
- Art. 9. To see if the Town will vote to raise and appropriate the sum of \$14.00 for advertising to be paid to the Monadnock Region Association.
- Art. 10. To see if the Town desires to raise and appropriate a tax of forty cents on each hundred dollars of assessed valuation of the preceding year, and the Commissioner will allot to the Town a sum sufficient to equal \$90.00 for each mile of Class V Highway in the Town, or take any action relative thereto.
- Art. 11. To see what sum of money the Town will raise and appropriate for the purpose of plowing and sanding.
- Art. 12. To see if the Town will raise and appropriate the sum of \$167.67 for town road aid and the State will allot to the Town \$670.68.
- Art. 13. To see if the Town will raise and appropriate \$180.00 still due the State for the completion of the construction of the Turnpike.

- Art. 14. To see if the Town will raise and appropriate the sum of \$200.00 to be used for Blister Rust Control.
- Art. 15. To see if the Town will vote to allow the selectmen to sell the bulldozer at the highest market prices, or:
- Art. 16. To see if the Town will vote to raise and appropriate the sum of \$750.00 to build a building to house fire and highway equipment.
- Art. 17. To see if the Town will vote to discontinue the Town Library and take any action relating thereto and raise and appropriate the sum of \$25.00 as a gift to the Peterborough Public Library.
- Art. 18. To see if the Town will vote to raise and appropriate the sum of \$150.00 for new equipment for the Fire Department.
- Art. 19. To see if the Town will vote to raise and appropriate the sum of \$200.00 for survey to re-establish the Sharon-Temple line or marker.
- Art. 20. To see if the Town will vote to raise and appropriate the sum of \$70.00 to pay for temporary survey made by Arthur S. Buss and Chester Hurd.
- Art. 21. To see if the Town will vote to raise and appropriate the sum of \$2,000.00 to pay up the four \$500.00 long term notes now in effect.
- Art. 22. To see if the Town will vote to petition the State Tax Commission to have an audit made by the Division of Municipal Accounting and to make an appropriation to cover the expense of such an audit.
- Art. 23. To see if the Town will vote to instruct the Selectmen to borrow a sum of money not to exceed two thousand dollars in anticipation of taxes.
- Art. 24. To see if the Town will vote to allow the selectmen to sell any or all land held by the Town, when or if a purchaser is found.
- Art. 25. To transact any other business which may legally come before this meeting.

Given under our hands and seal this sixteenth day of February in the year of our Lord nineteen hundred and forty-nine.

CHARLES R. CALEF DON LAWLOR CHESTER A. HURD Selectmen of Sharon

A true copy of the Warrant-Attest:

CHARLES R. CALEF DON LAWLOR CHESTER A. HURD Selectmen of Sharon

BUDGET OF THE TOWN OF SHARON, N. H.

Estimates of Revenue and Expenditures for the Ensuing Year January 1-1949 to December 31, 1949. Compared with Estimated and Actual Revenue. Appropriations and Expenditures of the Previous Year January 1.1948 to December 31, 1948.

| Sources of Revenue | Estimat Reven Previo Year 19 | ue us | Acti Reve Prev Year | nue ious | Estimat Revenu Ensuin Year 19 | e g |
|---|---------------------------------------|----------|------------------------------|-----------------|--|---|
| From State: | | | | | | |
| Interest and Dividends Tax T. RA | \$3,378 | 65 | \$3,759 | 13 | \$3,8000 670 | |
| Savings Bank Tax | 14 | | | 37 | 13 | |
| Reimbursement a/c State & Federa | | | 17 | | | 00 |
| For Fighting Forest Fires Bounties | 109 | 00 | 7,328 | 00 | $\frac{100}{61}$ | $\frac{00}{00}$ |
| Class V Highway | 325 | | 333 | | 155 | |
| Class V Highway | 525 | 00 | 555 | 00 | 100 | 70 |
| From Local Sources Except Ta | | | - 4 | | | |
| Dog Licenses and Permits Int. Rec'd on Taxes & Deposits | 27 | 50 65 | 14 1 | | | $\begin{array}{c} 50 \\ 00 \end{array}$ |
| inc. Rec d on Taxes & Deposits | | 00 | 1 | 10 | 1 | VV |
| Income of Departments: | | | | | | |
| Highway, including rental of | | | | | | |
| Tractor equipment | | | 1,102 | | | |
| Tarring Private Driveways Gifts for McCoy Rd. & Mt. Rd. | | | 1,301 | $\frac{00}{20}$ | | |
| Return Premium Town Officers Exp | э. | | | $\overline{51}$ | | |
| Motor Vehicle Permit Fees | 219 | 87 | 318 | 50 | 315 | 00 |
| Taxes in Excess of Budgetary | | | | ດດ | | |
| requirements | | | | 23 | | |
| Amount Raised by Issue of Bo | nds or | No | tes: | | | |
| Temporary Loan | | | 2,000 | | 2,000 | |
| Town Share of Turnpike | 410 | 90 | 2,000 | | 2,000 | |
| Cash Surplus | 412 | 89 | 412 | 89 | 511 | 8 3 |
| From Local Taxes Other Than | 1 | | | | | |
| Property Taxes: | 40 | 0.0 | | 0.0 | | |
| Poll Taxes—Regular at \$2.00 | - 60 | 00 | 56 | 00 | 56 | 00 |
| TOTAL REVENUES FROM ALL SOURCE | ES | | | | | |
| EXCEPT PROPERTY TAXES | \$4,651 | | \$19,736 | | \$9,712 | |
| Amt. to be raised by prop. taxes | 4,404 | 72 | 4,478 | 13 | 5,714 | 66 |
| TOTAL REVENUES | \$8,997 | 00 | \$24,214 | 67 | \$15,427 | 07 |

BUDGET OF THE TOWN OF SHARON, N. H.

| Purposes of Expenditures | Appropriation Previous Year 1948 | Expendit | ures s | Estimated Expenditures Ensuing Year 1949 |
|--|--|-----------------|-----------|--|
| Current Maintenance Expenses: | | | | |
| General Government: Town Officers' Salaries Town Officers' Expenses & Audit T. W. Election & Registration Exp Abatements | \$400 00 425 00 | 0 468 123 | 74 60 | \$658 00 500 00 65 00 50 00 |
| Protection of Persons and Pro | perty: | 01 | 00 | 20.00 |
| Bounties Fire Department Moth Extermination—Blister Rust | 100 00 | | 00 91 | $ \begin{array}{r} 30 & 00 \\ 250 & 00 \\ 200 & 00 \end{array} $ |
| Health: Health Department Dog Damage | 15 00 | 0 4 1 9 8 | 12) | 15 00 9 00 |
| Highways and Bridges: Town Maintenance: Summer | | <i>J</i> (| 30,1 | |
| T. R. A. Class V Highways | 800 00 495 20 | | 87 | 2,000 00 |
| Winter Town Road Aid | 1,500 00 | 0 1,079 | 63 | $\begin{array}{cc} 1,500 & 00 \\ 167 & 67 \end{array}$ |
| Libraries Cemeteries Survey Sharon-Temple Line | 65 00 | | 75 00 | 25 00 65 00 200 00 |
| Unclassified: Damages and Legal Expenses Advertising and Regional Ass'n | 14 00 | 167 0 12 | 76 00 | 100 00 14 00 |
| Interest: On Temporary Loans On Long Term Notes | | 46 | 49 | $\begin{array}{cc} 40 & 00 \\ 40 & 00 \end{array}$ |
| Outlay for New Const. & Perm. | Improv. | | | |
| Highways and Bridges: Town's Share—Turnpike New Lands & Buildings—Garage | 500 00 | , i | | 1,680 00 750 00 |
| Upkeep of Bull Dozer | | 179 | 78 | 200 00 |
| Indebtedness: Payment on Principal of Deb (a) Temporary Loan (b) Long Term Notes | t: 1,500 00 | 2,000 1,500 | | 2,000 00 2,000 00 |
| Payments to Other Gov. Div. County Taxes School Taxes | : 1,154 28 1,759 13 | | | 1,200 00 2,946 00 |
| Total Expenditures | \$8,835 90 | \$23,581 | 93 | \$15,704 67 |

EXHIBIT A-1 TOWN OF SHARON

Comparative Balance Sheets December 31, 1947 and December 31, 1948

| | | na Decen | As of | , | As o | f |
|---|-------------------------------|-----------------------------------|------------------|----------|------------------|----------|
| Assets | | Dec. | 31, 1947 | De | c. 31, 19 | 948 |
| Cash: In Hands of Treasurer Bounties due from State | | | \$1,047 32 | 34 00 | \$1,270 61 | 96 00 |
| Uncollected Taxes: Levy of 1947 | | | 73 | 41 | | |
| State Aid Construction on Treasurer: | Deposit With State | | | | | |
| Town's Share State's Share | | \$487 50 4,617 53 | | | | |
| Town Road Aid in State Treasur | ту | | \$5,105 15 | 27 | | |
| Total Assets Net Debt | | | \$6,273 1,025 | | \$1,331 1,607 | |
| Grand Total | | | \$7,298 | 30 | \$2,939 | 13 |
| Liabilities: Unexpended Balance of App State Aid Construction Long Term Notes Outstanding | propriations: | | \$180 1,500 | | \$180 2,000 | |
| School Tax: Appropriation | | | 498 | 00 | 759 | 13 |
| State Aid Construction Fur Town's Share State's Share | nds on Deposit with | State Tre \$487 50 4,617 53 | | | | |
| Town Road Aid Balance in State | e Treasury | 15 27 | \$5,105 | 03 | | |
| Total Liabilities | | | \$7,29 8 | 30 | \$2,939 | 13 |
| Grand Total | | | \$7,29 8 | 30 | \$2,939 | 13 |
| | EXHIBIT A-2 FOWN OF SHARON | Ī | | | | |
| Analysis of Change in Financi | al Condition Fiscal | Year Ende | d Dece | mb | er 31, 19 | 948 |
| Net Debt, December 31, 1948 Net Debt, December 31, 1947 | | | \$1,607 1,025 | 17 25 | | |
| Increase in Net Debt | | | | | \$581 | 92 |
| | Analysis of Change | | | | | |
| Increases in Net Debt: Long Term Notes Issued Cash Surplus to Reduce Rate | | \$2,000 00 412 89 | | | | |
| Increase in Net Debt | | | \$2,412 | 89 | | |
| Decreases in Net Debt: Long Term Notes Paid Budget Surplus | | \$1,500 00 330 97 | | | | |
| Decrease in Net Debt | | | \$1,830 | 97 | | |
| Net Increase | | | | | \$581 | 92 |

EXHIBIT A-3

TOWN OF SHARON

Statement of Appropriations and Expenditures Fiscal Year Ended December 31, 1948

| | Carried From 1947 | Appro- priations | Receipts and Reimburse- ments | Total Available | Expendi- tures | Balances Unexpended Overdraft | overdraft | Balance Assets | Balance To 1949 Assets Liabilities |
|---|-------------------------|---|-------------------------------------|---|---|-------------------------------------|---|-------------------|---------------------------------------|
| Town Officers' Salaries, 1947 Town Officers' Salaries, 1947 Town Officers' Expenses, 1947 Town Officers' Expenses, 1947 Flection and Registration Fire Department Town Road Aid Town Maintenance: Summer Winter McCoy Road Class V Highways Bulldozer Class V Highways Cemeteries Monadnock Region Association Libraries and Legal Expense Temporary Loans Therest on Loans State Aid Construction Scounty Tax School Tax Dog License Dog License Dog License Dog License Overlay—Abatements and Refunds Health Notes Denands | \$180 00 | \$825 00 100 00 800 00 1,500 00 495 20 65 00 1,154 28 1,759 13 108 29 16 00 15 00 | 34 44 | \$826 51 8,428 07 800 00 3,674 00 1,102 50 14 00 2,680 00 2,680 00 1,134 28 2,257 13 14 00 16 00 | \$133 01 471 530 463 24 123 60 9,315 91 1,339 87 1,310 90 179 78 1,100 102 1,500 90 1,500 90 1,500 90 1,154 80 1,154 80 1,1 | \$800 00 922 72 2 00 15 00 | \$370 23 887 84 55 50 6 00 6 00 21 75 21 75 5 48 | | \$180 00 759 13 |
| Notes Layane—Tractor Bounties Totals | \$678 00 | 1,500 \$8,835 | \$15,124 88 | 1,500 00 | 1,500 00 61 00 \$23,581 93 | \$1,739 72 \$1 | \$1,561 00 | \$61 00 | \$939 13 |

EXHIBIT A-4—TOWN OF SHARON

| Statement of Estimated and | l Actual Revenue Fi | scal Year | Ended Dec. | . 31, 1948 |
|---|--------------------------------|--|--|-------------------------|
| | Rev Estimated | venues Actual | Excess | Deficit |
| Interest and Dividend Tax Motor Vehicle Permit Fees Surplus | \$3,738 65 219 87 412 89 | \$3,759 13 318 50 412 89 | \$20 48 98 63 | |
| State & Federal Forest Lands | 412 03 | 17 78 | 17 78 | |
| Savings Bank Tax | | $\begin{array}{c} 13 \ 37 \\ 1 \ 76 \end{array}$ | $\begin{array}{c} 13 \ 37 \\ 1 \ 76 \end{array}$ | |
| Interest on Taxes Taxes in Excess of Budgetary R | Requirements | 23 | 23 | |
| | \$4,371 41 | \$4, 523 66 | \$152 25 | |
| | Budget Summary | | | |
| Unexpended Balance of Approp Overdrafts of Appropriations | riations | \$1,739 72 1,561 00 | | |
| Net Unexpended Balance o | f Appropriations | | \$178 72 | |
| Actual Revenues Estimated Revenues | | \$4,523 66 4,371 41 | | |
| Net Revenue Surplus | | | \$152 25 | |
| Net Budget Surplus | | | | \$330 97 |
| Classified Summary of Receipts: From Local Taxes: Levy of 1948: | pts and Expenditures | | r Ended De | ec. 31,1948 |
| Property Taxes Poll Taxes | | \$4,406 72 54 00 | | |
| | | | \$4,460 72 | |
| Levy of 1947: Property Taxes | | \$71 41 | | |
| Poli Taxes | | 2 00 | \$ 73 4 1 | |
| Interest on Taxes From State of New Hamps | shire: | | \$1 76 | |
| Bounties | | \$32 00 333 60 | | |
| Class V Highways Forest Fires | | 8,328 07 | | |
| a/c Federal & State Lands Rein Interest & Dividend Tax | nbursement | 17 78 3,759 13 | | |
| Savings Bank Tax | | 13 37 | | |
| From Local Sources, Excep | ot Taxes. | | \$12,483 95 | |
| Motor Vehicle Permits | ot Taxes. | \$318 50 | | |
| Dog Licenses | | 14 00 | \$332 50 | |
| Other Revenues: | | ******** | *** | |
| Long Term Note Temporary Loan | | \$2,000 00 2,000 00 | | |
| Highway Department | | 2,447 70 | | |
| Town Officers' Expenses | | 1 51 | \$6,449 21 | |
| Total Receipts Cash on Hand, December 31, 1 | 948 | - | | \$23,801 55 1,047 34 |
| Grand Total | | | | \$24,848 89 |
| | | | | |

EXPENDITURES:

| General Government: Town Officers' Salaries Town Officers' Expenses Election and Registration | \$604 40 468 74 123 60 | \$1,196 | 74 |
|---|---------------------------------------|--------------------|-------------------------|
| Protection of Persons and Property: Fire Bounties Damage by Dogs | \$9,315 91 61 00 9 88 | \$9,386 | 79 |
| Highways and Bridges: Town Maintenance: Summer Winter McCoy Road | \$1,339 87 1,079 63 1,310 00 | \$ 3,729 | 50 |
| Libraries | | | 75 |
| | | | , , |
| Public Service Enterprises: Cemeteries | | 71 | 00 |
| Unclassified: Monadnock Region Association Damages & Legal Expense Abatements—(Refund) Use of Bulldozer | \$12 00 167 76 109 72 179 78 | \$469 | 26 |
| Interest: On Temporary Loans | • | \$46 | 49 |
| New Construction & Improvements: State Aid Construction | | \$2,500 | 00 |
| Indebtedness Payments: Temporary Loans Long Term Notes | | \$2,000 \$1,500 | |
| Payments to Other Governmental Divisions: County Tax School Tax Dog Licenses | \$1,154 28 1,498 00 4 12 | \$2,656 | 40 |
| Total Expenditures Cash on Hand, December 31, 1948 | | | \$23,577 93 1,270 96 |
| Grand Total | | | \$24,848 89 |

EXHIBIT B-2

Town of Sharon

NORA F. CALEF, Treasurer

Summary of Receipts and Expenditures and Proof of Balance Fiscal Year Ended December 31, 1948

| Balance, January 1, 1948 Receipts during year | \$1,047 34 23,801 55 | |
|--|--------------------------|------------|
| Expenditures during year | \$24,848 89 23,577 93 | |
| Balance, December 31, 1948 | | \$1,270 96 |

PROOF OF BALANCE

| Balance in First National Bank, Peterborough, as per Statement, December 31, 1948 *Less: Outstanding Checks | \$4,080 2,885 | | | |
|---|------------------|----|---------|----|
| - | \$1,195 | 02 | | |
| Undeposited Cash, December 31, 1948 | . , | | | |
| (Deposited Jan. 10 & 13, 1949) | 75 | 94 | | |
| | | | \$1,270 | 96 |
| *Outstanding Checks: | | | . , | |
| 667 \$33 00 | | | | |
| 728 2,500 00 | | | | |
| 729 5 00 | | | | |
| 30 90 95 | | | | |
| | | | | |
| 2 10 80 | | | | |
| $\begin{array}{cccccccccccccccccccccccccccccccccccc$ | | | | |
| 5 12 00 | | | | |
| 6 101 70 | | | | |
| 7 1 47 | | | | |
| 8 4 12 | | | | |
| $\frac{5}{9}$ $\frac{1}{25}$ $\frac{12}{00}$ | | | | |
| 40 8 60 | | | | |
| 1 18 00 | | | | |
| \$2,885 74 | | | | |
| | | | | |

EXHIBIT C-1—Town of Sharon

KENNETH PLIMPTON, Tax Collector Summary of Warrant—Levy of 1948 Fiscal Year Ended December 31, 1948

| $\mathrm{Dr}.$ | | | |
|---|---------------------|---------|----------|
| Taxes Committed to Collector: Property Taxes Poll Taxes | \$4,404 72 60 00 | | |
| Interest Collected | | \$4,464 | 72 96 |
| | | \$4,465 | 68 |
| Cr. | | | |
| Remittances to Treasurer: | | | |
| a/c Property Taxes | \$4,404 72 | | |
| a/c Poll Taxes a/c Interest | 56 00 96 | | |
| ., | | \$4,461 | 68 |
| Abated—Poll Taxes | | | 00 |
| | | \$4,465 | 68 |
| | | | |

EXHIBIT C-2 Town of Sharon

HAROLD WILSON, Tax Collector Summary of Warrant—Levy of 1947 Fiscal Year Ended December 31, 1948

DR.

Uncollected Taxon

| Property Taxes Poll Taxes | $\begin{smallmatrix} \$71 & 41 \\ 2 & 00 \end{smallmatrix}$ |
|--|---|
| Interest Collected | \$73 41 80 |
| | \$74 21 |
| CR. | |
| Remittances to Treasurer: Property Taxes | 071 41 |
| Poll Taxes | \$71 41 |
| Interest | $\frac{2}{80}$ |
| THILETEST | 80 |

\$74 21

EXHIBIT D-1 Town of Sharon

EDITH WILSON, Clerk

Summary of Town Clerk's Motor Vehicle and Dog License Account, Period Jan 1 to Mar. 9, 1948

| Motor Vehicle Permits Is 1947—139027—139028 1948—178601—178610 | Dr. ssued: | \$8 25 50 50 | \$5 8 | 75 |
|--|---------------|-----------------|--------------|----|
| Remittances to Treasurer | Cr. | | \$ 58 | 75 |

EXHIBIT D-2 Town of Sharon

VIRGINIA L. EMMES, Clerk

Summary of Town Clerk's Motor Vehicle Permit and Dog License Account, Period March 10 to December 31, 1948

| Dr. | | |
|--|-------------------|------------------|
| Motor Vehicle Permits Issued: Nos. 178611—178636 | \$2 59 75 | |
| Dog Licenses Issued: Nos. 1-7—7 Males at \$2.00 | 14 00 | \$273 75 |
| Cr. | | |
| Remittances to Treasurer: a/c Motor Vehicle Permits a/c Dog Licenses | \$259 75 14 00 | \$ 273 75 |

EXHIBIT F-1 TOWN OF SHARON

Summary of Trust Fund Principal, Income and Investments Fiscal Year Ended December 31, 1948

| Name of Fund | Principal | Balance of Income | Income | Expended | Balance of Principal & Income |
|--------------------------------|------------------|----------------------|---------|------------------|-------------------------------------|
| CEMETERY FUNDS: | | | | | |
| Stephen Bacon | \$200 00 | \$21 81 | \$5 49 | \$2 00 | \$225 30 |
| Wirling Gregg | 100 00 | 10 91 | 2 77 | $\frac{1}{2}$ 00 | 111 68 |
| Addie M. Royce | 100 00 | 9 21 | 2 69 | 1 00 | 110 90 |
| John B. Shedd | 150 00 | 14 39 | 4 08 | 2 00 | 166 47 |
| David & Hannah (Carleton) | | | | | |
| Wilson | 50 00 | 3 41 | 1 32 | 1 00 | 53 73 |
| George & Mary Royce Wilson | 50 00 | 2 78 | 1 31 | 1 00 | 53 09 |
| | | | | | |
| _ | \$ 650 00 | \$ 62 51 | \$17 66 | \$9 00 | \$721 17 |
| Depositary: Peterborough Savin | ngs Bank | | | | \$721 17 |

EXHIBIT G-1

Town of Sharon

Summary of Indebtedness

Fiscal Year Ended December 31, 1948

Turnpike-Town Construction 2%

Amount of Issue \$2,000 00

Date of Issue, Dec. 29, 1948

Principal Payment Date, Dec. 29, 1948

Interest Payable Dates, June 29 & Dec. 29

Payable at First National Bank, Peterborough

| MATURITIES YEAR ENDED | PRINCIPAL | Interest |
|--|--|------------------------------------|
| December 29, 1949 December 29, 1950 December 29, 1951 December 29, 1952 | \$500 00 500 00 500 00 500 00 | \$40 00 30 00 20 00 10 00 |
| | \$2,000 00 | \$100 00 |

EXHIBIT H-1

Town Officers' Bonds 1948

| Name | Number | R AMOUNT | Term Beginning |
|--|--------|-------------------|-------------------|
| Tax Collector: Kenneth Dorr Plimpton Travelers Indemnity Co. | 174732 | \$2,000 00 | Mar. 9, 1948 |
| Town Treasurer: Nora F. Calef Travelers Indemnity Compa | | \$2,000 00 | Mar. 9, 1948 |
| Town Clerk: Virginia L. Emmes Travelers Indemnity Compa | | \$1,000 00 | Mar. 9, 1948 |
| Trustee of Trust Funds: Lester Stevens Travelers Indemnity Compa | | \$1,000 00 | Mar. 9, 1948 |
| Road Agent: Wayne J. Lawlor 151 Travelers Indemnity Compa | | \$1,000 00 | Mar. 9, 1948 |

DETAILED STATEMENT OF PAYMENTS

| Town Officers' Salaries: | | |
|---|--|----------------|
| Chester A. Hurd, Selectman | \$50 00 | |
| Don Lawlor, Selectman | 50 00 | |
| Charles R. Calef, Selectman | $100 \ 00$ | |
| Est of Ellan A Wilson Librarian | 5 00 | |
| Est. of Ellen A. Wilson, Librarian Lester Stevens, Trustee of Trust Funds | $\frac{5}{5} \frac{00}{00}$ | |
| Virginia Emmes, Town Clerk | $75\ 00$ | |
| Nora F. Calef, Treasurer | 50 00 | |
| Harold A Wilson Tox Collector 1047 | $120 \ 31$ | |
| Harold A. Wilson, Tax Collector 1947 Edith Wilson, Town Clerk 1947 (Bal. | 120 31 | |
| | 12 50 | |
| of salary) Vannath D. Blimpton, Tay Collector | $12 \ 50$ $111 \ 59$ | |
| Kenneth D. Plimpton, Tax Collector | | |
| Philip Emmes, Care of Fire Equipment | 25 00 | PCO4 40 |
| | | \$604 40 |
| Expenses General Government: | | |
| Chester A. Hurd, Selectman | \$42 80 | |
| Don Lawlor, Selectman | 44 70 | |
| Charles R. Ćalef, Selectman | 133 63 | |
| Edith Wilson, Expenses of T. C. | 5 50 | |
| Virginia Emmes, Expenses of T. C. | 16 50 | |
| Kenneth D. Plimpton, Expenses of T. C. | | |
| Nora F. Calef, Clerical work for Selectme | | |
| Tax Commission Audit | 25 66 | |
| Transcript Printing Co. | $\frac{72}{72} \frac{00}{00}$ | |
| Donat Corriveau, Records of Deeds and | 00 | |
| Mortgages | 9 26 | |
| John Bellows, Bonds | $35 \overline{00}$ | |
| N. H. Tax Collectors' Ass'n | $\frac{30}{4} \frac{00}{00}$ | |
| Ass'n N. H. Assessors | $\frac{1}{2} \frac{00}{00}$ | |
| N. H. City & Town Clerk Ass'n | $\begin{array}{cccccccccccccccccccccccccccccccccccc$ | |
| Edson Eastman, Supplies | $\frac{2}{9} \frac{60}{40}$ | |
| Branham Printing Co., Supplies | 3 00 | |
| Brown & Saltmarsh | $\frac{3}{1} \frac{00}{10}$ | |
| Drown & Salumaish | 1 10 | \$468 74 |
| | | φ400 14 |
| Election and Registration: | | |
| John A. Parks, Supervisor Salary | \$12 00 | |
| John A. Parks, Expenses | 18 00 | |
| Kenneth D. Plimpton, Supervisor Salary | $10 \ 00$ | |
| Kenneth D. Plimpton, Expenses | 18 00 | |
| Wayne Lawlor, Supervisor Salary | $12 \ 00$ | |
| Wayne Lawlor, Expenses | 18 00 | |
| Virginia Emmes | 8 45 | |
| C. R. Calef | 5 60 | |
| Chester Hurd | 5 60 | |
| Don Lawlor | 5 60 | |
| Transcript Printing Co. | $\overset{\circ}{6}\overset{\circ}{00}$ | |
| Edson C. Eastman | $\frac{4}{4} \frac{35}{35}$ | |
| | | \$123 60 |
| | | Ψ==0 00 |

| Forest and Other Fires: | | | |
|-------------------------------------|----------------|------------|---|
| Philip Emmes | \$182 00 | | |
| Lester Stevens | 69 65 | | |
| Chester Hurd | $134\ 45$ | | |
| Don Lawlor | 63 00 | | |
| Wayne Lawlor | 56 00 | | |
| Robert Young | 61 00 | | |
| Guy Hollis | 20 35 | | |
| Peter Graff | $33 \ 00$ | | |
| Ernest Young | 2 00 | | |
| Charles Calef | 57 18 | | |
| Esso Service Station | 5 07 | | |
| Emmes Service Station | 4 30 | | |
| Peterborough Hardware | 1 20 | | |
| D. Vanni | $6\ 15$ | | |
| Town of Peterborough | 2,280 73 | | |
| Town of Harrisville | 293 00 | | |
| Town of Francestown | $134\ 66$ | | |
| Town of Milford | 212 00 | | |
| Town of New Ipswich | 1,280 92 | | |
| Town of Wilton | 431 12 | | |
| Town of Marlboro | 278 00 | | |
| Town of Jaffrey | 714 70 | | |
| Town of Hollis | $159 \ 10$ | | |
| Town of Antrim | $191 \ 95$ | | |
| City of Keene | 757 2 0 | | |
| Town of Amherst | 43 29 | | |
| Town of Hancock | 156 25 | | |
| Town of Fitzwilliam | 59 92 | | |
| Town of Mt. Vernon | 185 2 3 | | |
| Town of Bennington | 750 82 | | |
| Town of Greenville | 197 21 | | |
| Town of Greenfield | 90 95 | | |
| William L. Young | 2 71 | | |
| Rosario Bernier | 390 00 | | |
| Philip Traxler | 10 80 | ******* | |
| | | \$9,315 91 | |
| Bounties: | * 40 00 | | |
| W. H. Wilder | \$43 00 | | |
| Richard Wilson | 7 00 | | |
| Howard Burt | 4 50 | | |
| Chester Hurd | 4 00 | | |
| Lester Stevens | 1 50 | | |
| Wayne Wilson | 1 00 | 0.01 0.0 | ` |
| | | \$61 00 | , |
| Dog Damage: | | | |
| Brown & Saltmarsh, dog tags and dog | @O 10 | | |
| license book | \$8 13 | | |
| Virginia Emmes, dog tax fees | 1 75 | øn 00 | 0 |
| | | \$9 88 | 3 |

| Cemeteries: Chester Hurd Walter Mazza Eugene Clement Lester Stevens | \$40 00 8 00 11 00 12 00 | \$71 00 |
|---|-----------------------------------|--------------------|
| Town Maintenance: Wayne J. Lawlor | | \$1,339 87 |
| Plowing and Sanding: Wayne J. Lawlor | | \$1, 079 63 |
| Schools: Appropriation Balance of 1947 Balance of 1948 Dog tax 1948 | \$498 00 1,000 00 4 12 | \$1,502 12 |
| Advertising: Monadnock Region Association | | \$12 00 |
| Refunds and Abatements: Lenna Perry | | \$109 72 |
| Legal Expense: Philip H. Faulkner | | \$167 76 |
| Indebtedness Payments: Peterborough National Bank Interest on this loan | \$1,500 00 11 25 | \$1,511 25 |
| State and County: County Tax | | \$1,154 28 |

HIGHWAY AGENT'S REPORT

WAYNE J. LAWLOR

Highway Maintenance, 1948

| 111811111 | Warmen | , 1010 | | |
|-------------------------------|---------|---|---------|-----|
| Wayna I Lawler | WINTER | \$251 50 | | |
| Wayne J. Lawlor Don Lawlor | | 661 70 | | |
| Lester Stevens | | 5 60 | | |
| Charles Calef | | $\frac{3}{26} \frac{60}{40}$ | | |
| James Burton | | $\begin{array}{c} 20 & 40 \\ 6 & 00 \end{array}$ | | |
| Railway Express | | 1 59 | | |
| Hafeli Fuel | | 2 22 | | |
| Cheshire Oil Co. | | $\begin{array}{cccccccccccccccccccccccccccccccccccc$ | | |
| Merrimack Farmers' Exc | hanco | $\frac{12}{2} \frac{33}{78}$ | | |
| Emmes Service Station | mange | $\frac{2}{2} \frac{10}{00}$ | | |
| Esso Service Station | | $\frac{2}{2} \frac{00}{00}$ | | |
| Casellini Venable Corp. | | 38 69 | | |
| H. F. Nichols | | 8 00 | | |
| Dyer Sales | | $1\overset{\circ}{3}\overset{\circ}{0}\overset{\circ}{0}$ | | |
| Frank Beverstock | | $\frac{10}{4} \frac{50}{50}$ | | |
| Town of New Ipswich | | $25\ 00$ | | |
| Telephone | | 30 | | |
| Salt Storage | | $15\ 00$ | | |
| Bait Blorage | | | \$1,079 | 63 |
| | | | Ψ=,0.0 | • |
| | SUMMER | | | |
| Wayne J. Lawlor | | \$467 30 | | |
| Don Lawlor | | 348 00 | | |
| Lester Stevens | | 7 00 | | |
| John Downing | | 21 59 | | |
| Angus McLain | | 68 00 | | |
| Packard Hardware Co. | | 26 11 | | |
| Cheshire Oil Co. | | 29 53 | | |
| Oscar Somero | | 363 60 | | |
| Joseph Burton | | 672 70 | | |
| Hume Pipe of N. E. | | 16 80 | | |
| Southwestern Petroleum | | 25 85 | | |
| Harold Miller | | $54 \ 00$ | | |
| Hafeli Fuel | | 14 63 | | |
| R. C. Hazelton | | 09 | | |
| Chester Hurd | | 4 00 | | |
| Thomas Brooks | | 30 00 | | |
| George Somero | | 56 80 | | |
| John Coolidge, Jr. | | 3 20 | | |
| Philip Emmes | | 5 00 | | |
| New Eng. Exp. Co. | 1.0 | 20 95 | | |
| Trimount Bituminous Pro | oa. Co. | 414 72 | @Q C4Q | 077 |
| G 1 m 1 1 | - | | \$2,649 | |
| Grand Total | | | \$3,729 | 50 |

VITAL STATISTICS

Birth: Arthur Guptill, Born November 28, 1948. Death: Mrs. Ellen A. Wilson, Died July 4, 1948.

GIFTS

The Selectmen wish to thank the following townspeople:

Mr. William L. Young \$1,051 20
For regrading and tarring a portion of the McCoy Road.

Mr. Malcolm Seymour \$150 00
For Work on Mountain Road.

Mr. and Mrs. John Coolidge \$100 00
For work on Mountain Road.

INDEX TO SCHOOL REPORT

| Part I. Administration and Organization | Page |
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ANNUAL REPORT OF THE SCHOOL DISTRICT OF SHARON, N. H.

For the School Year Ending June 30, 1948

OFFICERS OF SCHOOL DISTRICT

Moderator Kenneth Jewett

Clerk
PHILIP EMMES

Treasurer Nora F. Calef

School Board

MISS EDITH WILSON, Chairman KENNETH JEWETT PHILIP EMMES Term Expires 1950 Term Expires 1949 Term Expires 1951

Superintendent of Schools, Lester B. Badger Truant Officer, Fletcher E. Dole School Physician, Theodore H. Lee, M. D. School Nurse, Ola H. Myhaver, R. N.

B. Administrative Policy

The past year has brought a noteworthy increase throughout the United States in the interest taken by parents and other laymen in the part our public schools play in the formation of the pattern of our society. One evidence of the interest in this area is the increased activity of parent-teacher associations.

Each district in this supervisory union, except Sharon which has no school, now has an active working P. T. A. These organizations have evidenced high interest in pupil welfare by the exceedingly effective work they have done in supporting their major project this year—the school lunch program.

It is the recognition of the need of the combined efforts of all—teachers, school boards, parents and superintendent—working in close cooperation that has made it possible to accomplish so much. The welfare of boys and girls will be served continuingly better as we gain new experiences in cooperative study and planning toward that high goal. There is much to be done but real accomplishment can be seen when there is a concentration of effort upon each specific problem. The development of our schools as the foundation of our society is the responsibility of each and every one of us as a member of that society.

C. ADMINISTRATIVE ORGANIZATION

Judging from the number of questions asked your superintendent of schools regarding the administrative organization of this supervisory union, it seems appropriate to devote a small

amount of space in this report to this subject.

This union, known as the Peterborough-Jaffrey Supervisory Union No. 47, is one of the 48 of which the state is comprised and is composed of six school districts: Peterborough, Jaffrey, Dublin, Hancock, Rindge and Sharon. The following table of facts should be of interest:

| | | - | | uctors | | Physi- | Lunch | Jani- | Trans- |
|-----------|---------|--------|------|--------|--------|--------|---------|-------|---------|
| Dis. | Schools | Pupils | Reg. | Spec. | Nurses | cian | Workers | tors | porters |
| Peterboro | 2 | 482 | 19 | 4 | 1 | 1 | 3 | 2 | 1 |
| Jaffrey | 2 | 541 | 24 | 3 | 1. | 0 | 4 | 2 | 5 |
| Dublin | 1 | 87 | 4 | 2 | 1 | 1 | 1 | 1 | 4 |
| Hancock | 2 | 109 | 7 | 2 | 1 | 1 | 1 | 2 | 1 |
| Rindge | 3 | 79 | 4 | 2 | 1 | 0 | 0 | 3 | 7 |
| Sharon | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| | | | | | | _ | _ | | |
| Totals | 10 | 1298 | 58 | 6* | 2* | 3 | 9 | 10 | 18* |

^{*}Not including duplications.

The governing and directing bodies of the respective schools are the six school boards and the board of trustees of Hancock High School for whom the superintendent serves as educational advisor and executive officer. It is significant to note that in the performance of his duties he is responsible for the supervision of these 106 employees who constitute the working staff for the operation of the educational program for the 1298 pupils enrolled.

PART II. FINANCE

A. ANNUAL REPORT OF DISTRICT TREASURER

Fiscal Year Ending June 30, 1948

| Cash on hand June 30, 1947 | | \$852 | 89 |
|---|------------------|---------|----|
| Received from Selectmen, appro- tions for current year Received from Selectmen, dog to Received from State Treasurer | \$1,998 00 | | |
| Received from all other sources | | 2,117 | 73 |
| Total amount available for fisca | l year | \$2,970 | 62 |
| Less School Board orders paid | v | 2,794 | 75 |
| Balance on hand as of June | 30, 1948 | \$175 | 87 |
| June 30, 1948 | S/ Nora F. Calef | _ | |

District Treasurer

B. FINANCIAL REPORT OF THE SCHOOL BOARD

| Receipts | | | |
|---|---|---------|----|
| State Aid | \$94 53 | | |
| Local Taxation | 1,998 00 | | |
| From Sources other than taxation, Dog licenses | 25 20 | | |
| Total receipts from all sources | | \$2,117 | 73 |
| PAYMENTS | | | |
| Administration: • | | | |
| Salaries of district officers | \$69 00 | | |
| Supt.'s excess salary | 66 66 | | |
| Tax for state wide supervision Expenses of administration | $\begin{array}{ccc} 14 & 00 \\ 98 & 78 \end{array}$ | | |
| | 90 10 | | |
| Auxiliary activities: | 1 885 00 | | |
| Transportation | 1,775 00 | | |
| Tuition, Elem. and Secondary: High \$375—Elem. \$200. | 575 00 | | |
| Fixed Charges: | | | |
| Insurance | 36 37 | | |
| Capital Outlay: | | | |
| Improvements to buildings | 159 94 | | |
| TD 4 1 4 C 11 | | 00.704 | 7- |
| Total payments for all purposes | | \$2,794 | 75 |
| Total cash on hand at end of year, June 30, 1948 | | 175 | 87 |
| oune 50, 1540 | | 110 | |
| Grand Total | | \$2,970 | 62 |
| | | | |
| BALANCE SHEE | Т | | |
| Assets: | | | |
| Cash on hand | | \$175 | 87 |
| Net Debt (Excess of Liability over Ass Grand Total | sets) | \$175 | 87 |
| T 1. 1. 1197 | | | |
| Liabilities: Surplus (Excess of Assets over Liabilit | ioa) | \$175 | 97 |
| Grand Total | ies) | \$175 | |
| Grand Total | | φτισ | 01 |

S/ Edith Wilson S/ Kenneth E. Jewett School Board

C. RETURN OF DISTRICT REVENUE

| Support of Schools: School Board budget of necessary expense of Instruction, Operation and Special Activities | es | | \$1, 350 | 00 |
|---|-----------------------------------|----------------|-----------------|----|
| Other Statutory Requirements: Salary of district officers Local share of supt.'s salary \$2 per capita tax for supervision Tuition in high schools and approved | | 00 66 00 | | |
| academies Other obligations imposed by law or established by district (Rent, administration, insurance, retirement) | 250104 | | \$503 | 66 |
| Special Appropriations: For State Auditor | 20 | 00 | 20 | 00 |
| Total amount of school board's budget and special appropriations made by district | | | \$1,873 | 66 |
| Deduction for estimated income of district from sources other than current taxation: State Aid Dec. 1948 allotment | \$94 | 59 | | |
| Dog Tax | | 00 | | |
| Other Estimated Income Amount to be raised by taxation for | | _ | \$114 | 53 |
| budget and appropriations | | | \$1,759 | 13 |

CERTIFICATES

I certify that the above is a correct statement of the obligations authorized and the amounts to be assessed to meet statutory requirements and appropriations made at the annual meeting of the Sharon school district held April 17, 1948.

April 17, 1948

S/ PHILIP A. EMMES
Clerk of the School District

TO THE STATE BOARD OF EDUCATION:

I certify that the above is a correct statement of the financial proceedings of the district for the school year 1948-49, and that copies of this statement have been filed with the chairman of the board of selectmen and entered in the records of the school board in accordance with N. H. Revised Laws Chapter 139, Section 19.

April 17, 1948

S/ EDITH WILSON Chairman of the School Board

D SCHOOL BOARD'S ESTIMATE FOR 1949-50

School Board's statement of amounts required to support public schools and meet other statutory obligations of the district for the fiscal year beginning July 1, 1949.

EXPENDITURES

| EXPENDITURES | | |
|--|-------------------------------------|------------------|
| Support of Schools: Transportation—High School Elementary Elementary Tuition | \$200 1,753 475 | |
| | | |
| Totals | | \$2,428 |
| Other Statutory Requirements: Salaries of District Officers Supt.'s salary (local share) Tax for State Wide Supervision High School Tuition Retirement Other Obligations | \$69 55 16 135 6 102 | , , , - , |
| Outer Obligations | | \$383 |
| Total amount required to meet School Board's Budget | | \$2,811 |
| Income Assessment required to balance School Board's Budget | | \$2,811 |
| Special Appropriations Proposed (Articles in Warrant): State Auditors Deficiency Appropriations 1948-49 | \$20 215 | oor |
| | | 235 |
| Total Assessment Required to Cover Budget and Appropriations | | \$3,046 |

In the school board's budget presented at the 1948 school district meeting, the estimate for transportation was \$1,800. The district voted to change this to \$1,100 and thereby cut the requested total appropriation the same amount. As the present transportation contract was made for \$1,440, \$340 more than the appropriation, and the elementary tuition is expected to be \$300, \$50 more than the budget estimate, there will be an expected deficit.

To help offset the overrrun on these two items, there was an unexpected balance of approximately \$175 left over from last year, so the net deficiency anticipated is \$340 plus \$50 minus

\$175, or \$215.

As this report goes to the printer it seems unlikely that any state aid appropriated by the legislature will provide any aid to Sharon, so this item has been removed from the estimated income.

PART III. CHILD ACCOUNTING AND STATISTICS A. CHILDREN IN SCHOOL

Pupils attending Peterborough schools are as follows:

Peterborough High School: Senior, Pauline Cuddihee Sophomore, Donald Cuddihee

Central School:

Grade 6, Charles W. Guptill Grade 5, Lillian M. Guptill Grade 4, John M. Guptill Grade 3, Wayne A. Wilson Grade 2, Priscilla G. Curtis Grade 1, Darrel R. Lawlor

B. Census—September, 1948

| AGES | |
|------------------------|--|
| Sept. 1, 1948 | Number of Children |
| Birth to 1 year of age | 0 |
| 1–2 | 1 |
| $2\!-\!3$ | 2 |
| 3-4 | 0 |
| 4-5 | $egin{array}{c} 2 \\ 3 \\ 2 \end{array}$ |
| 5-6 | 3 |
| $\frac{6-7}{2}$ | $\frac{2}{2}$ |
| 7–8 | 1 |
| 8-9 | 1 |
| 9-10 | 0 |
| 10-11 | 1 |
| 11-12 | 1 |
| 12–13 | 0 |
| 13–14 | 0 |
| 14–15 15–16 | 0 |
| 19–10 | U |

The three children now five years old will be eligible for entrance into school next fall.

Anticipated number of pupils requiring transportation will be:

| | Total | Elem. | H.S. |
|---------|-------|-------|------|
| 1949-50 | 10 | 9 | 1 |
| 1950-51 | 12 | 11 | 1 |
| 1951-52 | 11 | 10 | 1 |
| 1952-53 | 13 | 11 | 2 |
| 1953-54 | 14 | 11 | 3 |

PART IV. WARRANT FOR SCHOOL DISTRICT MEETING

SCHOOL WARRANT

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the town of Sharon qualified to vote in district affairs:

You are hereby notified to meet at the Brick Schoolhouse in said district on the eighth day of March 1949, at 9:30 o'clock in the forenoon, to act upon the following subjects:

- 1. To choose a Moderator for the coming year.
- 2. To choose a Clerk for the ensuing year.
- 3. To choose a Member for the School Board for the ensuing three years.
 - 4. To choose a Treasurer for the ensuing year.
- 5. To determine and appoint the salaries of the School Board and fix the compensation of any other officers or agent of the district.
- 6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
- 7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
- 8. To see if the district will vote to make any alteration in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of the statutory obligations of the district, as determined by the school board in its annual report.
- 9. To see if the district will vote to request the State Tax Commission to audit the district's financial accounts for the fiscal year 1949-50 and raise and appropriate the sum of twenty dollars (\$20) for the purpose, or take any other action relating thereto.
- 10. To see if the district will raise and appropriate the sum of \$215 as a deficiency appropriation for the school year ending June 30, 1949, or take any other action relating thereto.

Given under our hands at said Sharon this twenty-first day of February 1949.

S/ EDITH WILSON

S/ PHILIP A. EMMES

S/ KENNETH A. JEWETT

School Board

INVOICE AND TAXES

INVOICES AND TAXES OF THE RESIDENTS OF SHARON, N. H.

| | - | | | |
|--|-----------------------|---|--------------------------------------|---|
| Name | Polls | Description and Value of Real and Personal Estate | Total Valu- ation | Amt. of Taxes |
| Calef, Charles R. & Nora F Calef, Charles R Calef, Nora F Chadbourne, Eva W Curtis, Verdena Cuddihee, James | 1 1 1 1 1 | On Special WarrantOn Special Warrant | | \$59 85 2 00 2 00 2 00 2 00 2 00 2 00 |
| Cuddihee, Chloe M | 1 | On Special Warrant | | |
| Emmes, Virginia | 1 | House & Neal land of High Shadows, 11a | | 2 00 |
| Guptill, Lillian | | 1 cow | | 8 35 2 00 |
| | | 1 cow 90 Saunders land, 8a 25 Castle & Saunders land, 10a 100 Frederick land, 6a 30 Home place, 2a 50 Bacon & Foster pasture, 50a 150 Hardy land, 46a 150 | 1245 25 100 30 50 150 | 39 22 79 3 15 95 1 58 4 73 |
| Hurd, Elizabeth J | | Growing wood and timber 50 On Special Warrant | 200 1100 | 6 30 2 00 34 65 |
| Lawlor, Don E | | 1 horse | 550 | 17 33 |
| Lawlor, Edith S LaRoche, Barbara LaRoche, Roland Parks, Andrew & Hannah Parks, Andrew Parks, Hannah | 1 | On Special Warrant On Special Warrant Hadley place, 10a | 2025 | 2 00 2 00 2 00 63 79 2 00 2 00 |
| Parks, John | 1 | Veteran | | 2 00 |
| Stevens, Lester & Pearl | | Jarmany Hill Road, 43/4a 100 Int. Peterborough & N. Ipswich | 100 | 3 15 |
| Stevens, Lester | 1 1 1 | On Special Warrant | | 2 00 2 00 2 00 |
| Wilson, Edith | 1 | Thomas Wilson farm, 60a1320 Homestead, Swamp Rd., 50a100 | 1320 | 41 58 |
| Wilson, Harold A | | Growing wood and timber 150 Home and farm, 60a2300 | 250 2350 | 7 88 74 30 |
| | i | 1 horse | Z3501 | 14 30 |

| Name | Polls | Description and Value of Real and Personal Estate | Total Valu- ation | Amoof Taxe | |
|-----------------------|-------|---|-------------------------|-----------------|----------|
| Wilson, Richard | | Putney land, 49a | | | |
| | | Dillon land, 173a 525 5 cows 450 15 Cords of wood 100 | 225 | 7 | 09 |
| Wilson, Rosilda | 1 | Less \$1,000 exemption On Special Warrant | | 2 | |
| Wilson, B. G | ٠. | Hardy Farm, 128a2200 Shadd Farm, 80a240 | 2200 | - | 30 |
| | | Growing wood and timber 120 Symonds pasture, 26a 115 | $\frac{360}{115}$ | | 34 62 |
| Young, William L. and | 1 | Symonds pasture, 26a | 13500 | 425 | |
| Ruth Crary | | Saunders land & barn, $31\frac{1}{2}a1000$ Neale land, $31a$ | 1000 | | 50 |
| | | Growing wood and timber 150 | 275 | | 66 |
| | | Land and cottage, 8a 350 | 350 | | 03 |
| | | Land and cottage, 2a 160 | 160 | | 04 |
| | | Land and cottage, $3a \dots 100$ Saunders land, $8a \dots 100$ | 100 100 | | 15 15 |
| | | Clark land, 18a 100 | 100 | J | 10 |
| | | Growing wood and timber 150 Clark land, 130a 520 | 250 | 7 | 88 |
| | | Growing wood and timber 180 New studio on above land at | 700 | 22 | 05 |
| | | Sharon Art Center3500 | 3500 | 110 | 25 |
| | Į | Peter Wilson land, 65a 275 Growing wood and timber 100 | 375 | 11 | 81 |
| | Ì | Foster, Nichols, Palmer, Steele, Ryan & Livingston, 395a1200 | | | |
| | | Growing wood and timber 800 | 2000 | 63 | 00 |
| | - | Donovan land, 24a | 170 | 5 | 36 |
| | | Emery land, 50a | 300 | Q | 45 |
| | | Garage at Laws House 75 | 75 | | 36 |
| Young, William L | | Helgren Farm, 6a1000 | 1000 | $3\overline{1}$ | |
| Young, Ruth Crary | | Dillon land, 7a | 30 | | 95 |
| | | Dyer land, 40a | 200 | | 30 |
| | 1 | Taggart land, $60a$ | 300 | 9 | 45 |

| Total Residents | \$38945 |
|----------------------------------|---------|
| Wood & Timber | 1950 |
| Land & Buildings | 36615 |
| Cows | 180 |
| Horses | 100 |
| Wood & Lumber not stock in trade | 100 |
| Total | \$38945 |
| Polls | \$52 |

Invoice and Taxes of the Non-Residents of Sharon, N. H.

| Non-RESIDENT NAME | Description and Value of Real and Personal Estate | Total Valu- ation | Amt. of Taxes |
|--|---|---|-----------------------|
| Andrews, Elizabeth | Pasture adj. Shedd land, 48a \$150 Wallace & Nichols land, 8a 50 Nathan Hayward land, 4a 20 | \$150 50 20 | \$4 73 1 58 68 |
| Annett Box Co | Josiah Pierce land, 5a | 25 | 79 |
| Bass, Perkins & Danforth | Growing wood and timber 480 Wright land, 120a 480 | 750 | 23 6 |
| Jackson | Growing wood and timber 620 Wellman land, 14a 70 | $\begin{array}{c} 1100 \\ 70 \end{array}$ | 34 68 |
| | Richardson land, 56a | 170 | 5 30 |
| | Growing wood and timber 380 Pasture adj. Jaffrey land, 85a 255 | 500 | 15 7 |
| | Growing wood and timber 95 Wright land, 60a 180 Growing wood and timber 120 | 350 300 | 11 03 |
| | Growing wood and timber 120 Nathan Moore place, 120a 360 Growing wood and timber 440 | 800 | 25 20 |
| | Beavons Farm house, 100a1500 Hiram Morse land, 144a576 | 1500 | 47 2 |
| | Growing wood and timber 124 Barnes place, 138a 276 | 700 | 22 0 |
| | Growing wood and timber 424 McCoy place, 150a 450 | 700 | 22 0 |
| | Growing wood and timber 150 Fitzgerald land, $8\sqrt[3]{4}$ 50 | 600 50 | 18 90 1 58 |
| | A. T. Wilson land, 133a 400 W. P. Clark land, 204a 600 | 400 600 | 12 60 18 90 |
| | Townsend land, 8a | 40 150 | 1 26 4 72 |
| | Growing wood and timber 78 Hamill pasture, 36a 140 Sawyer land, 40a 120 | $150 \\ 140 \\ 120$ | 4 72 4 41 3 78 |
| | Cragin land, 127a | 375 | 1181 |
| D. I. I. I. Charden F | O'Brine land, 45a | 325 | 10 24 |
| Batchelder, Charles F | Growing wood and timber 312 Spofford land, 81a 350 | 800 350 | 25 20 11 03 |
| | Simeon Green land, 88a 350 Growing wood and timber 250 Silas Green land, 47a 188 | 600 | 18 90 |
| Beauvais, J. Henry & Olga K Beatty, Frederika | Growing wood and timber. 262 Ox turnpike & cabin, 4a. 100 Fitzgerald land, 5a. 100 | 450 100 100 | 14 18 3 15 3 15 |
| Best, Mabelle | Saunders land & house, $4\frac{1}{2}a6000$ Saunders land, $27a160$ | 6000 | 189 00 5 04 |
| | O'Brine land & house, 160a1000 Growing wood and timber1700 | 2700 | 85 05 |

| Non-Resident | Description and Value | Total | Amt. |
|--|--|----------------|--------------|
| Name | of Real and Personal Estate | Valu- ation | of Taxes |
| | | | |
| | Pratt pasture, 83a | 400 | 12 60 |
| Casalis, Isabel A | Hadley land, $94\frac{1}{2}a$ | 500 | 15 75 |
| | House on Mountain Rd1500 | 1500 | 47 25 |
| Outminings, wryta L | Growing wood and timber 200 Rosie Haynes land, 31 1-6a 95 | 900 | 28 35 |
| | Growing wood and timber 55 | 150 | 4 72 |
| Cushing, Priscilla | Barrett pasture (ski-tow) 24a . 175 Peavy land & log cabin, 30a 470 | 175 | 5 51 |
| | Growing wood and timber 100 Neale land, 30a 90 | 570 | 17 95 |
| Day, Frank A | Growing wood and timber 110 | 200 | 6 30 |
| Day, Flank A | land, 14a6000 | 6000 | 189 00 |
| Deschenes, A. M | Neale land, poultry houses, 10a 650 Rolfe land, 50a 100 | 650 | 20 48 |
| | Growing wood and timber 100 Ryan land, 30a 100 | 200 100 | 6 30 3 15 |
| Deschenes, Paul L | Nute land, 7a | 100 | 3 15 |
| Duncan, George H | Newell land, 40a 400 | | 12 60 |
| , , | Fitzgerald land, 10a | | 2 21 |
| | Nichols & Wilson land, 10a 50 Davis & Sawyer land, 30a 110 | 50 | 1 58 |
| T DE CL. 4 OO TIT. CL | Growing wood and timber 710 | 820 | 25 83 |
| J. M. Street, 20 Ware St., Cambridge, Mass. 11-1-48 | | | |
| Felton, Ethel | Nichols hill & house, 11a 900 & hut | 900 | 28 35 |
| Fitzgerald, Mrs. J. H. & S. B | Dillon meadow, 10a 30 | | 95 |
| Geddis, James | Thomas place, 4a | 1800 | 56 70 |
| · · | Emory land & mill privilege 6a 300 Nichols land, 40a | 300 | 9 45 |
| | Growing wood and timber 180 | 300 | 9 45 |
| | Dodge & Barnard land, 80a 300 | | 9 45 |
| | Oscar Childs land, 2a 10 Land & mill privilege Spring Hill 200 | 1 | 32 6 30 |
| | Land on brook on Jaffrey Rd., 10a 50 | 1 | 1 58 |
| Grant, Archie C | Eastman pasture, 150a 300 | 300 | 9 45 |
| Hall, Arthur L | | | 3 15 |
| Hazlett, Olive C | | | 53 55 95 |
| Hope, Bernice L | | | |
| | Growing wood and timber 32 | | 2 52 |
| Hurd, Henry A | | | $158 \\ 47$ |
| | Palmer land, $1\frac{1}{2}$ a | | 16 |
| Kilgour, R. L. & S. V | Dillon place, 20a | | 55 44 |
| Jackson, Florence | Nichols land, 13a 75 | 75 | 2 36 |
| King, H. Thorn, Jr | Wright land, 20a | | 3 15 |
| <u> </u> | Growing wood and timber 280 | 560 | 17 64 |
| | Upton place, 126a | | |

| Non-Resident Name | Description and Value of Real and Personal Estate | Total Valu- ation | Amt. of Taxes |
|--------------------------------|---|--|--|
| | Growing wood and timber 250 | 500 | 15 75 |
| | Nutting & Piper land, 114a 228 Growing wood and timber 272 | 500 | 15 75 |
| | Maria Haynes pasture, 144a 288 Growing wood and timber 462 | 750 | 23 63 |
| | Robbins land, 91a | 400 | 12 60 |
| | Woods pasture, 112a | $\frac{450}{50}$ | 14 18 1 58 |
| | Simeon Green land, 99a 198 Growing wood and timber 302 | 500 | 15 75 |
| LaRoche, J. Arthur & Juliette | Macomber land on Jarmany Hill, 50a | 300 | 10 10 |
| | Growing wood and timber 150 Fitzgerald Farm, 30a 4000 | $\begin{array}{c} 370 \\ 4000 \end{array}$ | $11 66 \\ 126 00$ |
| Lawrence, Ivers P | Patterson place, 50a | 300 | 9 45 |
| | Growing wood and timber 400 Newell land, 44a 200 | $\begin{bmatrix} 500 \\ 200 \end{bmatrix}$ | $\begin{array}{c} 15 & 75 \\ 6 & 30 \end{array}$ |
| MacDonald, Robert & Dorothy J. | Growing wood and timber 25 | 100 | 3 15 6 30 |
| Monadnock Community Hosp | Wilson pasture, $47a$ | $\begin{bmatrix} 200 \\ 350 \end{bmatrix}$ | 11 03 |
| Morison, A. F. C | Growing wood and timber | 400 | 12 60 |
| | Growing wood and timber 370 Walbridge & Dunston, 92a 276 | 550 | 17 33 |
| | Growing wood and timber 224 Timber on Eastman lot 750 | 500 750 | 15 75 23 63 |
| Nichols, Henry C | Saunders land, 24a | 250 | 7 88 |
| of N. E. Antiques | Laws house & studio, 2a2300 Sold to Wm. Young, 1948 | 2300 | 72 45 |
| Peters, Ashford W | Bailey place, 8a | 1000 30 | 31 50 95 |
| Perry, Lenna | Fish land, 100a | 900 | 28 3 5 |
| | Ryan land, 200a 400 Growing wood and timber 600 Hardy pasture, 120a 240 | 1000 | 31 50 |
| | Growing wood and timber 560 Fitzgerald pasture, 100a 200 | 800 | 25 20 |
| | Growing wood and timber 300 Jessie Holton land, 16a 40 | 500 40 | $\begin{array}{c} 15 & 75 \\ 1 & 26 \end{array}$ |
| | Johnson land, 36a | 300 | 9 45 |
| | Walton land, 90a | 790 | 24 89 |
| | Palmer land, 30a | 170 | 5 36 |
| | Gowing land, 96a | 450 | 14 1 8 |

| Non-Resident NAME | Description and Value of Real and Personal Estate | Total Valu- ation | Amt. of Taxes |
|---|---|--|--|
| | Growing wood and timber 600 | 840 | 26 46 |
| | Chapman land, 40a | 450 | 14 18 |
| | Cleary land, 60a | 350 | 11 03 |
| | Emory land on Swamp Rd., 250a 500 Growing wood and timber 200 | 700 | 22 05 |
| | Nichols land, 12a | 80 | 2 52 |
| | Wason meadow, 4a 15 | 15 | 47 |
| Preston, Frank H | Pond land, 25a | 100 5 | 3 15 16 |
| Public Service of N. H | Electric Plant | 10360 | 326 34 |
| Quill, David or Daniel | Richardson place, 50a1000 | 1000 | 31 50 |
| Quill, Joseph | Bascom place, 25a 300 Taggart farm, 75a 200 | 300 | 9 45 |
| Rice and Perry | Growing wood and timber 300 Wallace land, 100a 200 | 500 | 15 75 |
| Sawyer, Jason | Growing wood and timber 200 Sherman pasture, 50a 200 | 400 | 12 60 |
| Sawyer, Jason | Growing wood and timber 600 | 800 | 25 20 |
| | Fletcher land, 50a | 250 | 7 88 |
| Sawyer, Roscoe | Estabrook land, 50a | 250 | 7 88 |
| Squires, Florence | $\frac{1}{2}$ Building lot, $\frac{1}{2}$ a | 10 10 | 32 32 |
| Seymour, Malcolm & Mary | House & Ox pasture, $103a2500$ | | |
| Shapley, Harlow | Growing wood and timber 500 Bailey farm, 100a3500 | 3000 3500 | $94 50 \\ 110 25$ |
| Simpson, Ariel C | Barnes meadow, 17a | $\begin{array}{c} 70 \\ 200 \end{array}$ | $\begin{array}{ccc} 2 & 21 \\ 6 & 30 \end{array}$ |
| Sutton, Addie R | | 60 | 1 89 |
| Opiand Parms Inc | Growing wood and timber 75 | 300 | 9 45 |
| | Hall land, 41a | 200 | 6 30 |
| Van Sant, S. M. & Dorothy Wales, Ralph & Betty | Burr Farm, 130a | 5000 4100 | 157 50 129 15 |
| Whitney, Elinor | Fitzgerald land, 6a | 50 | 1 58 3 15 |
| State of N. H | Newell land, 87a 870 | 100 | 9 10 |
| Town of Sharon | Parts of lots 23 & 24, 85a 850 Taggart land, 60a 200 | | |
| | Fitzgerald land, 1a | | |
| | School lot opp. Jewetts | | |
| N. E. Forestry Foundation | Peavy land, 58a 175 | 4.00 | 44.0 |
| | Growing wood and timber 285 Gibson land, 200a 400 | 460 | 1449 |
| | Growing wood and timber 600 Baker land, 50a 200 | $\frac{1000}{200}$ | $\begin{array}{ccc} 31 & 50 \\ 6 & 30 \end{array}$ |
| | Kimball Robbins land, 218a 600 | | |

| Non-Resident Name | Description and Value of Real and Personal Estate | Total Valu- ation | Amt. of Taxes |
|--|---|---|--|
| Paul Koivula Fred Howlan Mattie Howlan Fessenden Companies Inc., | Growing wood and timber | 300 500 1500 50 325 50 50 | 22 05 9 45 15 75 2 00 2 00 2 00 2 00 2 00 47 25 1 58 10 24 1 58 1 58 |

| Total Non-Residents | \$98905 |
|---------------------|---------|
| Wood and Timber | 19908 |
| Land and Buildings | 68607 |
| Gas Pumps | 30 |
| Electric Plant | 10360 |
| Total | \$98905 |

APPROPRIATIONS

| ATTROTMATIONS | |
|---|---|
| Town Officers' Salaries and Expenses, Town Charges Fire Department Health Department State Aid Construction—Turnpike T. R. A. Town Maintenance Tax \$.40 each \$100 of assessed valuation Class V Highway Audit New Equipment Cemeteries Regional Associations County Tax School Tax | \$800 00 100 00 15 00 500 00 800 00 1,500 00 495 20 25 00 1,500 00 65 00 1,154 28 1,759 13 |
| Total Town and School Appropriations | |
| Less: Estimated Revenue and Credits Interest and Dividends Tax. \$3,738 65 Motor Vehicle Permit Fees. 219 87 Cash Surplus. 412 89 | V ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| Total Revenue and Credits | \$4, 371 41 |
| Plus overlay | \$4,356 20 \$108 29 |
| Net amount to be raised by taxation | \$4,464 49 60 00 |
| Amount to be raised by property taxes on which tax rate is figured | \$4,404 49 |
| Land and Buildings. Growing wood and timber Electric Plant. Horses. Cows. Gasoline Pumps. Wood and Lumber not stock in trade. Tractors. | \$105,372 21,858 10,360 225 180 30 100 1,700 |
| Total Valuation | \$139,825 |
| Poll Taxes 30 at \$2.00 | \$60 00 |
| Total Taxes to be committed to Collector including Town and Precinct Taxes, Poll Taxes | \$4,464 72 |
| Average rate of taxation per \$100 valuation for all purposes \$3.15. | |

CHARLES R. CALEF DON E. LAWLOR CHESTER A. HURD Selectmen of Sharon The foregoing pages are an invoice of all the Polls and Estates liable to be taxed in the Town of Sharon, New Hampshire on the first day of April, A. D. 1948 both resident and non-resident, taken by us in the month of April and the assessment of taxes thereon.

Witness our hands this 23rd day of August 1948.

CHARLES R. CALEF DON E. LAWLOR CHESTER A. HURD Selectmen of Sharon

We, the assessors and selectmen of the Town of Sharon solemnly swear that in making the invoice for the purpose of assessing the foregoing taxes, we appraised all property at its just and full value, as we would appraise the same in payment of a just debt from a solvent debtor.

So Help us God.

CHARLES R. CALEF DON E. LAWLOR CHESTER A. HURD Selectmen of Sharon

State of New Hampshire.

Hillsborough, ss. Dec. 1, 1948.

Then the above named Selectmen of Sharon took and subscribed the above oath.

Before me ALGIE A. HOLT
Justice of the Peace



